

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
For Year Ended
December 31, 2008

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Operating Revenues				
Charges for Services	\$ 192,005	\$ -	\$ 321,012	\$ 3,009,210
Insurance Premiums and Recoveries		642,920	-	-
Other Operating Revenue	3,545,562	-	-	23,900
Total Operating Revenues	3,737,567	642,920	321,012	3,033,110
Operating Expenses				
General Operations	3,178,581	151,224	245,559	167,956
Maintenance	-	-	-	3,741,026
Administration:				
General	-	-	3,150	-
Planning, Conservation, R&D	-	-	-	-
Depreciation, Amortization, & Depletion	1,058,505	-	-	460
Risk Transfer payments		252,344		
Insurance Claims and Expenses		130,401		-
Other Operating Expense		-		2,235,124
Total Operating Expenses	4,237,086	533,969	248,709	6,144,566
Operating Income (Loss)	(499,519)	108,951	72,303	(3,111,456)
Non-Operating Revenues (Expenses)				
Interest and Investment Revenue		411,966	-	-
Miscellaneous Revenue	540		-	
Other Non-Operating (Expenses)			-	
Gain (Loss) on Disposal of Capital Assets	40,735	-	-	-
Fixed Asset Loss Insurance Recovery	20,605	-	-	3,691,407
Total Non-Operating Revenues (Expenses)	61,880	411,966	-	3,691,407
Income (Loss) Before Contributions and Transfers	(437,639)	520,917	72,303	579,951
Capital Contributions (Dispositions)	1,059,032	-	-	-
Grants	12,394	-	-	78,556
Transfer-In (Out)	(778,198)	100,000	-	231,043
Change in Net Assets	(144,411)	620,917	72,303	889,550
Net Assets as of January 1	12,851,009	7,945,055	784,336	(129,982)
Net Assets as of December 31	\$ 12,706,598	\$ 8,565,972	\$ 856,639	\$ 759,568

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	County Insurance	Information Services	Total
Operating Revenues			
Charges for Services	\$ -	\$ 1,460,139	\$ 4,982,366
Insurance Premiums and Recoveries	733,981	-	1,376,901
Other Operating Revenue	-	292,187	3,861,649
Total Operating Revenues	733,981	1,752,326	10,220,916
Operating Expenses			
General Operations	178,765	1,372,548	5,294,633
Maintenance	-	115,003	3,856,029
Administration:	-		
General	-	-	3,150
Planning, Conservation, R&D	-	-	-
Depreciation, Amortization, & Depletion	-	(51,120)	1,007,845
Risk Transfer payments	36,970	-	289,314
Insurance Claims and Expenses	274,045		404,446
Other Operating Expense			2,235,124
Total Operating Expenses	489,780	1,436,431	13,090,541
Operating Income (Loss)	244,201	315,895	(2,869,625)
Non-Operating Revenues (Expenses)			
Interest and Investment Revenue	71,023		482,989
Miscellaneous Revenue			540
Other Non-Operating (Expenses)		-	-
Gain (Loss) on Disposal of Capital Assets	-	-	40,735
Fixed Asset Loss Insurance Recovery	-	-	3,712,012
Total Non-Operating Revenues (Expenses)	71,023	-	4,236,276
Income (Loss) Before Contributions and Transfers	315,224	315,895	1,366,651
Capital Contributions (Dispositions)	-	48,073	1,107,105
Grants		200	91,150
Transfer-In (Out)	-	-	(447,155)
Change in Net Assets	315,224	364,168	2,117,751
Net Assets as of January 1	1,544,132	494,442	23,488,992
Net Assets as of December 31	\$ 1,859,356	\$ 858,610	\$ 25,606,743